

Jefferson County Commission

REVENUE GUIDE

Budget Management Office



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400100 – Ad Valorem Current

DESCRIPTION: This account records current tax year revenue collections of ad valorem taxes collected on real and personal property. Property Tax is based on the millage rate. A mill is 1/1000 of a dollar per

dollar of assessed value. County millage is 13.5 mills with the General Fund at 5.6 mills, Bridge and Building at 5.1, Road Fund at 2.1 and Environmental at .07. The Tax Collector distributes some of this tax as pass-thru’s to Boards of Education, the Health Department, municipalities and the state. A portion of this tax is deposited in the Roads Department in the General Fund, and a percentage is distributed to Jefferson County municipalities as the Road Tax Distribution. Therefore, the amount of revenue posted in Roads includes the distribution, so we only receive about half of that. Bills sent in October. Payments in person and by mail: October-May. Tax Agents collect from delinquent businesses February-May. Bi-monthly deposits- October- May.

FUNDS: 10001510-400100
 21305100-400100
 21505100-400100
 60407100-400100

AUTHORITY: Alabama State Law, Title 40-5.

DEPARTMENT DEPOSITING: #1510 (Name) Tax Collector

Description	Fund- 10001510	Fund 21305100	Fund 21505100	Fund 60407100
FY18-19 Actual	40,013,349.50	9,773,277.78	41,649,524.93	5,843,009.09
FY19-20 Actual	44,783,252.40	10,790,717.56	46,173,995.35	6,508,343.13
FY20-21 Actual	45,383,541.04	10,968,936.65	47,339,702.15	6,673,141.17
FY21-22 Actual	46,211,376.26	11,408,604.50	48,277,508.07	6,797,513.24
FY22-23 Actual	50,655,258.73	11,699,165.63	51,984,749.69	7,352,051.95
FY23-24 Budget	50,820,000.00	11,409,000.00	51,694,000.00	6,900,000.00

400110 –Ad Valorem – Motor Vehicles

DESCRIPTION: This account records current tax year revenue collections of ad valorem taxes collected on motor vehicles. Approximately 82% of the taxes are collected over the counter and 18% through the mail. Taxes are collected throughout each month. Funds from this

tax are also pass-thrus to the Boards of Education, the municipalities and the State. Revenue keeps up with pass-thrus in their Tax-Mantra System. They distribute pass-thrus by the 10th of the month after the tax is collected.

FUNDS: 10001100-400110
 21305100-400110
 2150-5100-400110
 60407100-400110

AUTHORITY: Act 40-4-2 and Jefferson County Commission Resolution Tax Levy 1995 (Revenue Law of 1919, section 72.)

DEPARTMENT DEPOSITING: #1100 (Name) Revenue

Description	Fund 10001100	Fund 21305100	Fund 21505100	Fund 60407100
FY18-19 Actual	5,112,239.72	1,093,036.79	4,573,791.35	628,062.02
FY19-20 Actual	5,240,738.53	1,116,795.29	4,675,785.99	642,050.14
FY20-21 Actual	5,553,847.19	1,488,249.97	4,955,498.31	680,266.10
FY21-22 Actual	5,849,072.60	1,597,868.58	5,211,432.61	715,306.05
FY22-23 Actual	6,996,653.27	1,230,827.02	6,254,788.00	858,521.52
FY23-24 Budget	7,505,749.00	1,616,100.00	6,698,744.00	700,000.00

400120–Ad Valorem-Reappraisal Maintenance

REVENUE NAME: Ad Valorem- Reappraisal Maintenance

DESCRIPTION: Pro rata share withheld from each taxing jurisdiction to fund the mapping and appraisal functions of the Tax Assessor and Board of Equalization. Revenues are withheld from ad valorem tax collections and are usually deposited one time in December and one time in January. Revenues can only be withheld after the State Department of Revenue approves the budget for the Tax Assessor and Board of Equalization.

FUNDS: 21401301-400120
21451410-400120
21461420-400120

AUTHORITY: Alabama State Act #160, Statewide reappraisal act.

DEPARTMENT DEPOSITING: #1501 (Name) Tax Collector

Description	Fund 21451410	Fund 21461420	Fund 21401301
FY18-19 Actual	2,895,861.00	1,702,825.00	5,506,361.00
FY19-20 Actual	1,963,226.00	1,649,869.00	5,591,894.85
FY20-21 Actual	3,718,342.00	1,603,113.00	6,397,602.05
FY21-22 Actual	3,466,986.00	1,444,059.00	5,964,304.00
FY22-23 Actual	3,122,123.62	1,889,699.62	8,389,431.62
FY23-24 Budget	5,371,861.00	2,365,395.00	8,139,288.00

400140 Ad Valorem (Delinquent)

DESCRIPTION: Collections of ad valorem taxes on a prior tax years levy. (Redemptions, Insolvents, and Litigations.) Tax payers can make counter payments-redemptions. Tax Agents collect insolvents June-September. Revenue is deposited monthly.

FUNDS: 10001510-400140
 21305100-400140
 21505100-400140
 60407100-400140

AUTHORITY: Alabama State Law, Title 40-5

DEPARTMENT DEPOSITING: #1500 (Name) Tax Collector

Description	Fund 10001510	Fund 21305100	Fund 21505100	Fund 60407100
FY18-19 Actual	742,532.43	276,986.69	667,790.58	92,997.97
FY19-20 Actual	509,525.21	188,524.60	457,056.15	62,948.91
FY20-21 Actual	695,857.62	304,783.50	731,543.44	102,775.37
FY21-22 Actual	573,156.16	174,125.89	421,227.66	58,269.49
FY22-23 Actual	856,588.01	215,169.59	521,356.87	71,887.23
FY23-24 Budget	599,000.00	245,000.00	599,000.00	66,500.00

401100 County Sales Tax

DESCRIPTION: This account records current tax year revenue collections per the State of Alabama Legislature. A portion of the sales tax is a pass-thru paid to the Health Department and a portion is paid to the Civic Center. The Indigent Care Fund also receives a portion. Businesses use prescribed forms to mail their payments in. U.S. Mail-98%. Over the Counter-2%. Due on the 20th of the following month.

FUNDS: 10001100-401100
22100000-401100

AUTHORITY: State of Alabama Legislative Act 387, 1965; Act 405, 1967;
Act 977 1971 and Act 659, 1973.

DEPARTMENT DEPOSITING: #1100 (Name) Revenue

Description	Fund 10001100	Fund 22100000
FY18-19 Actual	38,376,059.20	50,604,570.17
FY19-20 Actual	39,569,603.12	52,126,349.71
FY20-21 Actual	43,501,190.04	57,145,744.17
FY21-22 Actual	47,455,478.27	62,200,287.78
FY22-23 Actual	49,141,911.37	64,358,020.79
FY23-24 Budget	50,085,716.00	65,664,037.00

401110 County Sales School Warrants Retail

DESCRIPTION: This account records current tax year revenue collections per the one cent sales tax which was implemented by the Jefferson County Commission to issue bonds to build schools within the county. This revenue is sent to Finance to be posted because Finance keeps up with the bank accounts and the debt payments for the school warrants. This is true for school warrants retail and auto.

FUNDS: 35006900-401110

AUTHORITY:

DEPARTMENT DEPOSITING: #1100 (Name) Revenue

Description	Fund 35006900
FY18-19 Actual	.00
FY19-20 Actual	.00
FY20-21 Actual	.00
FY21-22 Actual	.00
FY22-23 Actual	.00
FY23-24 Budget	.00

401120 County Sales School Warrants Auto

DESCRIPTION: This account records current tax year revenue collections per the one cent sales tax which was implemented by the Jefferson County Commission to issue bonds to build schools within the county.

FUNDS: 35006900-401120

AUTHORITY:

DEPARTMENT
DEPOSITING: #1100 (Name) Revenue

Description	Fund 35006900
FY18-19 Actual	.00
FY19-20 Actual	.00
FY20-21 Actual	.00
FY21-22 Actual	.00
FY22-23 Actual	.00
FY23-24 Budget	.00

401130 County Sales School Warrants Boats

DESCRIPTION: This account records current tax year revenue collections per the one cent sales tax which was implemented by the Jefferson County Commission to issue bonds to build schools within the county.

FUNDS: 35006900-401130

AUTHORITY:

DEPARTMENT
DEPOSITING: #1100 (Name) Revenue

Description	Fund 35006900
FY18-19 Actual	.00
FY19-20 Actual	.00
FY20-21 Actual	.00
FY21-22 Actual	.00
FY22-23 Actual	.00
FY23-24 Budget	.00

401200 Tobacco Products Tax

DESCRIPTION: This account records current tax year revenue collected from the sales of tobacco. Wholesalers place orders for stamps as needed. Payment is received when stamps are delivered. Some revenue from this tax is distributed to municipalities.

FUNDS: 10001100-401200

AUTHORITY: State of Alabama Code, Volume 14 Section 782-794; Volume 14A Section 784-793 and State of Alabama Legislature Act 524 1965, Regular Session

DEPARTMENT

DEPOSITING: #1100 (Name) Revenue

Description	Fund 10001100
FY18-19 Actual	129,042.66
FY19-20 Actual	123,086.41
FY20-21 Actual	115,804.71
FY21-22 Actual	107,688.76
FY22-23 Actual	97,273.06
FY23-24 Budget	95,276.00

401210 Motor Fuel Tax

DESCRIPTION: This account records the payments made by wholesale distributors for gas sold in Jefferson County. Collected by the merchant at the time of retail sale and deposited by the 5th of each month.

FUNDS: 10001100-401210

AUTHORITY: State of Alabama Code, Volume 14 Section 765-781; Volume 14A Section 774-779 and State of Alabama Legislature Act 385, approved 09/16/47.

DEPARTMENT
DEPOSITING: #1100 (Name) Revenue

Description	Fund 10001100
FY18-19 Actual	.00
FY19-20 Actual	.00
FY20-21 Actual	.00
FY21-22 Actual	.00
FY22-23 Actual	.00
FY23-24 Budget	.00

401220 Alcoholic Beverage Tax

DESCRIPTION: The account records current tax year revenue collected from the sale of alcohol. It is mailed in by merchants and due by the 10th of every month. Some revenue from this tax is distributed to municipalities.

FUNDS: 22100000-401220

AUTHORITY: State of Alabama Legislature Act 388 1965 Regular Session and Act 79-747 1979 Regular Session.

DEPARTMENT DEPOSITING: #1100 (Name) Revenue

Description	Fund 22100000
FY18-19 Actual	5,466,612.69
FY19-20 Actual	4,831,036.79
FY20-21 Actual	6,387,208.67
FY21-22 Actual	7,726,168.78
FY22-23 Actual	8,456,940.31
FY23-24 Budget	8,493,746.00

401230 Beer Tax

DESCRIPTION: This account records current tax year revenue collected from the sale of beer. Wholesalers remit monthly, and it is due by 20th of the month. Some of this revenue is distributed to municipalities.

FUNDS: 10001100-401230

AUTHORITY: State of Alabama Legislature Act 82-344 1982 Regular Session.

DEPARTMENT DEPOSITING: #1100 (Name) Revenue

Description	Fund 10001100
FY18-19 Actual	1,100,399.95
FY19-20 Actual	1,130,211.57
FY20-21 Actual	1,095,939.39
FY21-22 Actual	1,027,828.83
FY22-23 Actual	965,299.64
FY23-24 Budget	1,027,868.00

401240 State Wine Tax

DESCRIPTION: This account records current tax year revenue collected from the sale of wine. Businesses mail their remittance, and it is due by the 20th of the following month.

FUNDS: 10001100-401240

AUTHORITY: State of Alabama Legislature Act 28-7-16.

DEPARTMENT DEPOSITING: #1100 (Name) Revenue

Description	Fund 10001100
FY18-19 Actual	31,336.53

FY19-20 Actual	32,902.97
FY20-21 Actual	31,096.35
FY21-22 Actual	28,046.38
FY22-23 Actual	29,238.88
FY23-24 Budget	28,360.00

403100 Franchise Tax-TV

DESCRIPTION: This account records current tax year revenue collected per the State of Alabama Legislature. It is a business tax based on a corporation's assets. It is usually paid through the mail, and there is no deadline.

FUNDS: 10001100-403100

AUTHORITY: State of Alabama Legislature Act 185 1965 Regular Session.

DEPARTMENT DEPOSITING: #1100 (Name) Revenue

Description	Fund 10001100
FY18-19 Actual	1,302,173.77

FY19-20 Actual	1,344,595.38
FY20-21 Actual	1,194,309.45
FY21-22 Actual	1,278,628.85
FY22-23 Actual	1,095,311.84
FY23-24 Budget	1,215,667.00

403110 Deed Tax

DESCRIPTION: This account records revenue collected for recording deeds. The deed tax is figured on the amount of the selling price exceeding the amount of the mortgage. Money is collected from the public and deposited during the month into Probate Court checking account. Check issues to Treasurer by the 20th day of the following month. They can deposit by 10th day of the following month (mandatory 20th day).

FUNDS: 10006210-403110

AUTHORITY: State of Alabama Probate Court Codes.

DEPARTMENT DEPOSITING: #6210 (Name) Jefferson County Probate Court

Description	Fund 10006210
FY18-19 Actual	308,780.90

FY19-20 Actual	225,072.96
FY20-21 Actual	316,338.66
FY21-22 Actual	426,657.94
FY22-23 Actual	251,861.14
FY23-24 Budget	197,045.00

403130 Mortgage Tax

DESCRIPTION: This account records revenue received for state tax on deeds and mortgages. It is paid daily when deeds and mortgages are filed for recording. The mortgage tax is payable only when a filing is made with the Judge of Probate. Where the collateral on the financing statement consists solely of accounts, contract rights, or general intangibles, then no mortgage tax is due. When the tax applies, the financing statement is required to contain language declaring the amount of initial indebtedness. The tax rate is \$.15 per \$100.00 or fraction thereof of the initial indebtedness secured and is due at the time of filing.

FUNDS: 10006210-403130

AUTHORITY: State of Alabama.

DEPARTMENT DEPOSITING: #6210 (Name) Probate

Description	Fund 10006210
FY18-19 Actual	1,108,923.01
FY19-20 Actual	907,659.05

FY20-21 Actual	901,562.08
FY21-22 Actual	628,964.45
FY22-23 Actual	256,047.67
FY23-24 Budget	423,444.00

404300 General Sales Tax

DESCRIPTION: This account records revenue received from the State of Alabama. In addition to the State Sales Tax, [local sales taxes](#) are also due, and these rates vary. The State of Alabama administers over 200 different city and county sales taxes; however, we do not administer all county or city sales taxes. The local tax is due **monthly**, with returns and remittances to be filed on or before the 20th day of the month for the previous month's sales. However, a taxpayer may elect to file and pay state-administered local sales tax **quarterly** when the total state sales tax for which the taxpayer is liable averages less than \$200 per month during the preceding calendar year. Also, if a taxpayer's total state sales tax liability during the preceding calendar year is \$10 or less, the taxpayer may file local sales tax on a **calendar year basis**. SAP 421300

FUNDS: 10006801-404300

AUTHORITY: State of Alabama Section 11-3-11.2

DEPARTMENT DEPOSITING: #6801 (Name) Accounts Receivable

Description	Fund 10006801
FY18-19 Actual	363,453.29
FY19-20 Actual	395,100.20
FY20-21 Actual	500,386.79

FY21-22 Actual	506,946.75
FY22-23 Actual	558,669.90
FY23-24 Budget	512,016.00

404310 Financial Institutions Excise Tax

DESCRIPTION: This account records revenue from State of Alabama for the distributive share of the Financial Institutions Excise Tax collected from banks and financial institutions operating in Jefferson County. Revenue is received yearly. The Excise Tax on Financial Institutions is levied to give effect to the provisions of Federal law limiting the right of the states to tax national banking associations. It is not a tax on income but is an excise tax measured by income. The proceeds of the tax, after the expense of administration, are distributed one-half to the municipalities, one-fourth to the counties and one-fourth to the general fund of the State. Act 99-665 requires all financial institutions conducting a credit card business through the issuance of credit cards to Alabama residents or businesses to file a financial institution excise tax return and pay any tax due. SAP 421310

FUNDS: 10006801-404310

AUTHORITY: Code 40-16

DEPARTMENT

DEPOSITING: #6801 (Name) Finance

Description	Fund 10006801
FY18-19 Actual	1,565,101.94
FY19-20 Actual	2,748,482.40
FY20-21 Actual	2,983,487.21
FY21-22 Actual	2,412,542.08

FY22-23 Actual	3,933,114.62
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FY23-24 Budget	2,698,015.00
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404320 Business Privilege Tax JCC Portion

DESCRIPTION: This account records local funds which are received from the State of Alabama to replace the unconstitutional Franchise Tax (43254) and the property tax on shares of stock of domestic corporations. In July 2000 the State began sending checks to Alabama counties equal to the 1999 Franchise Tax distribution. Each July thereafter the amount will be increased 0.75% annually for growth. The Stock Privilege Tax will be mailed in January and increased on the same basis, but this tax may be through the Revenue Department. This account records the distribution of the business privilege tax. 421320 – the county’s check from the state for privilege tax that is received in August (annually). The entire amount of this check goes to the county and is recorded to 421320. [SAP 421320](#)

FUNDS:

- 10006801-404320
- 10001410-404320
- 10001510-404320
- 21505100-404320
- 60407100-404320

AUTHORITY: 421320 records in fund 01, 15 and 34. This commitment item is used for the portion of the privilege tax that Jefferson County keeps. 421340 records the revenue received from the State of Alabama for the privilege tax. This amount is then distributed to the municipalities in Jeff Co.

DEPARTMENT DEPOSITING: #6801 (Name) Finance

404320 Business Privilege Tax JCC Portion

Description	Fund 10001410	Fund 10001510	Fund 21505100	Fund 10006801
FY18-19 Actual	110,631.94	110,631.94	797,032.57	2,051,738.89
FY19-20 Actual	111,461.68	111,461.68	803,010.31	2,067,126.91
FY20-21 Actual	112,297.64	112,297.64	809,032.89	2,082,630.38
FY21-22 Actual	113,139.87	113,139.87	815,100.64	2,098,250.11
FY22-23 Actual	113,988.42	113,988.42	821,213.89	2,113,986.99
FY23-24 Budget			817,123.00	2,100,000.00

Description	Fund 60407100
FY18-19 Actual	109,396.62
FY19-20 Actual	110,217.10
FY20-21 Actual	111,043.72
FY21-22 Actual	111,876.55
FY22-23 Actual	112,715.62

FY23-24 Budget 111,000.00

404380 .07 State Gasoline Tax

DESCRIPTION: This account records the County’s current tax year revenue collected by the State on the sale of gasoline. Every distributor, refiner, retail dealer, storer or user of gasoline shall collect and pay over to the state Department of Revenue an excise tax of \$.07 per gallon plus a supplemental excise tax of \$.05 per gallon upon the selling, use or consumption, distributing, storing or withdrawing from storage in this state for any use of gasoline as defined or otherwise referred to in this article. Sent to the County by the State by the 15th of each month. Some of the state gasoline tax is distributed to municipalities. The distribution is based on population as a result of the census. The County receives around .20 on the dollar. SAP 421380

FUNDS: 21305100-404380

AUTHORITY: State of Alabama Legislature Act 329; 40-17-31.

DEPARTMENT DEPOSITING: #1100 (Name) Revenue

Description	Fund 21305100
FY18-19 Actual	2,644,171.75
FY19-20 Actual	2,487,643.53
FY20-21 Actual	2,569,900.97
FY21-22 Actual	2,402,785.14
FY22-23 Actual	2,589,543.06
FY23-24 Budget	2,569,026.00

404390 Gasoline Inspection Fees

DESCRIPTION: This account records current tax year revenue collected per the State of Alabama Legislature. An inspection fee is hereby imposed and shall be collected in respect of petroleum products sold, offered for sale, stored, or used in the state, the said fee to be measured by the number of gallons. The gasoline gasohol and diesel rates include a 2 cents per gallon inspection fee. Alabama-registered LPG vehicles pay an annual fee based on vehicle type in lieu of the volume tax. Revenue is sent by the State on the 15th of each month. SAP 421390

FUNDS: 21305100-404390

AUTHORITY: State of Alabama Legislature Act 8-17-87 and 8-17-91.

DEPARTMENT DEPOSITING: #1100 (Name) Revenue

Description	Fund 21305100
FY18-19 Actual	156,330.33
FY19-20 Actual	148,610.06
FY20-21 Actual	155,431.97
FY21-22 Actual	155,673.21
FY22-23 Actual	154,376.51
FY23-24 Budget	151,348.00

404400 State Gasoline Tax .04

DESCRIPTION: This account records current tax year revenue collected from the sale of gasoline. Sent by State. 15th of each month. Counties receive 55% of the proceeds. The remainder is distributed to municipalities according to the rules established in Code of Alabama 1975 and 40-17-223(2). SAP 421400

FUNDS: 21305100-404400

AUTHORITY: State of Alabama Legislature Act 329, 40-17-1 and 40-17-223.

DEPARTMENT DEPOSITING: #1100 (Name) Revenue

Description	Fund 21305100
FY18-19 Actual	1,323,984.25
FY19-20 Actual	1,230,966.82
FY20-21 Actual	1,278,493.40
FY21-22 Actual	1,182,518.68
FY22-23 Actual	1,288,095.86
FY23-24 Budget	1,274,315.00

404410 State Gasoline Tax .05

DESCRIPTION: This account records current tax year revenue collected per the State of Alabama Legislature. Every distributor, refiner, retail dealer, storer or user of gasoline shall collect and pay over to the state Department of Revenue an excise tax of \$.07 per gallon plus a supplemental excise tax of \$.05 per gallon upon the selling, use or consumption, distributing, storing or withdrawing from storage in this state for any use of gasoline as defined or otherwise referred to in this article. Revenue is sent by State by the 15th of the month. Some of the state gasoline tax is distributed to municipalities. The County portion is 55%. SAP 421410

FUNDS: 21305100-404410

AUTHORITY: State of Alabama Legislature Act 329, 40-17-1 and 40-17-225.

DEPARTMENT DEPOSITING: #1100 (Name) Revenue

Description	Fund 21305100
FY18-19 Actual	651,613.11
FY19-20 Actual	606,890.84
FY20-21 Actual	630,393.07
FY21-22 Actual	582,645.67
FY22-23 Actual	636,280.75
FY23-24 Budget	628,074.00

404440 Beer Excise Tax

DESCRIPTION: This account records revenue received from a graduated rate of tax equivalent to \$1.17 per case (24) 12 ounce containers levied

on the wholesale distributors and remitted monthly to Jefferson County by the distributor. Checks remitted monthly by the distributor. Deposits are made upon receipt of check. SAP 421440

FUNDS: 10006801-404440

AUTHORITY:

DEPARTMENT DEPOSITING: #6801 (Name) Finance

Description	Fund 10006801
FY18-19 Actual	130,103.03
FY19-20 Actual	102,083.99
FY20-21 Actual	123,955.43
FY21-22 Actual	141,398.11
FY22-23 Actual	124,997.53
FY23-24 Budget	124,000.00

410010 Auto License & Transfer Penalty

DESCRIPTION: This account records current tax year revenue collected per State of Alabama Legislature. A penalty of \$15.00 plus interest is assessed

for anyone who: is delinquent in registering newly acquired vehicles, fails to timely transfer a valid license plate to a newly acquired vehicle, fails to renew in their designated renewal month, or moves to Alabama and fails to register their vehicle in Alabama within thirty (30) days from the date they enter the state. It is collected at time of delinquent transfer. Deposits vary monthly depending on renewal data. SAP 404100

FUNDS: 10001100-410010

AUTHORITY: State of Alabama Legislature Act 40-12-260.

DEPARTMENT DEPOSITING: #1100 (Name) Revenue

Description	Fund 10001100
FY18-19 Actual	45,015.00
FY19-20 Actual	37,449.77
FY20-21 Actual	55,655.28
FY21-22 Actual	49,711.84
FY22-23 Actual	47,518.15
FY23-24 Budget	55,016.00

410020 Privilege License Penalty

DESCRIPTION: This account records penalties paid by businesses who fail to purchase the appropriate licenses. It is collected per State of Alabama Legislature through field inspection and collection. Various-annual renewals due by October 30th. SAP 404110

FUNDS: 10001100-410020

AUTHORITY: State of Alabama Legislature Acts 40-12-1 and 40-12-179.

DEPARTMENT DEPOSITING: #1100 (Name) Revenue

Description	Fund 10001100
FY18-19 Actual	15,763.04
FY19-20 Actual	54,089.23
FY20-21 Actual	50,973.46
FY21-22 Actual	60,339.02
FY22-23 Actual	71,179.42
FY23-24 Budget	65,546.00

410030 Revenue Department Penalties

DESCRIPTION: This account records revenue from penalties on local taxes such as sales, use, occupational, motor fuel, wine, other alcoholic beverages, etc. The penalty is generally 10% of the gross tax due. SAP 404120

FUNDS: 10001100-410030

AUTHORITY: Alabama Legislature

DEPARTMENT DEPOSITING: #1100 (Name) Revenue

Description	Fund 10001100
FY10-11 Actual	0
FY19-20 Actual	0
FY20-21 Actual	4,755.70
FY21-22 Actual	4,256.96
FY22-23 Actual	2,048.45
FY23-24 Budget	1,574.00

410040 Personal Property Assessment Delinquent Fees

DESCRIPTION: A 5\$ delinquent fee is charged for Personal Property forms not returned on or before the close of business December 31 of each year. The fee is collected by the Tax Collector when Personal Property Taxes are paid. A portion of the revenue is recorded in the Assessor’s revenue account. SAP 404130

FUNDS: 10001510-410040
10001410-410040

AUTHORITY:

DEPARTMENT DEPOSITING: #1510 (Name) Tax Collector

Description	Fund 10001510	Fund10001410
FY18-19 Actual	566.41	00.
FY19-20 Actual	00.	00.
FY20-21 Actual	00.	00.
FY21-22 Actual	00.	00.
FY22-23 Actual	00.	00.
FY23-24 Budget	00.	00.

420010 County Occupational Tax

DESCRIPTION: This account records current tax year revenue collected per the State of Alabama Legislature. Remittance sent in with coupon type form. Mail- 98%. Over the counter- 2%. Due by 20th of each month. SAP 410100

FUNDS: 10001100-420010

AUTHORITY: State of Alabama Legislature Act 406.

DEPARTMENT DEPOSITING: #1100 (Name) Revenue

Description	Fund 10001100
FY18-19 Actual	00.
FY19-20 Actual	00.
FY20-21 Actual	00.
FY21-22 Actual	00.
FY22-23 Actual	00.
FY23-24 Budget	00.

420020 County Business License

DESCRIPTION: This account records current tax year revenue collected from businesses operating in Jefferson County. Billing from active account file. Field inspection. Annual renewals due by October 30th. SAP 410120

FUNDS: 10001100-420020

AUTHORITY: State of Alabama Legislature Act 406.

DEPARTMENT
DEPOSITING: #1100 (Name) Revenue

Description	Fund 10001100
FY18-19 Actual	8,841,726.60
FY19-20 Actual	8,627,273.17
FY20-21 Actual	8,477,270.01
FY21-22 Actual	8,544,158.24
FY22-23 Actual	9,320,079.89
FY23-24 Budget	8,889,342.00

420030 Privilege License

DESCRIPTION: This account records current tax year revenue collected per the State of Alabama Legislature. The privilege license is a license requirement of every person, firm, company or corporation engaged in any business, vocation, occupation or profession described in [Title 40, Chapter 12](#). The annual license covers the period of October 1 through September 30. The license will be delinquent on November 1. Fees vary dependent upon the type of license required, and in some cases, upon the [population of the area](#) where the business is located or upon the volume of business. It is important to be aware that one business may require several different types of business privilege licenses depending upon the services offered or products sold by the business. JCC portion. Billing from active account file. Field inspection. SAP 410130

FUNDS: 10001100-420030

AUTHORITY: State of Alabama Legislature Act 40-21-1 and Act 40-12-179.

DEPARTMENT DEPOSITING: #1100 (Name) Revenue

Description	Fund 10001100
FY18-19 Actual	792,818.38
FY19-20 Actual	760,155.00
FY20-21 Actual	755,845.19
FY21-22 Actual	806,949.43
FY22-23 Actual	823,682.06
FY23-24 Budget	839,550.00

420050 Marriage Licenses

DESCRIPTION: This account records revenue collected from the issuance of marriage licenses. Collected from public daily; deposited in bank account daily and paid to Treasurer’s Office the following month. By 10th day of following month (mandatory 20th day). SAP 417100

FUNDS: 10006210-420050

AUTHORITY: Alabama State Legislature

DEPARTMENT DEPOSITING: #6210 (Name) Jefferson County Probate Court

Description	Fund 10006210
FY18-19 Actual	37,430.00
FY19-20 Actual	31,890.00
FY20-21 Actual	35,543.00
FY21-22 Actual	35,730.00
FY22-23 Actual	34,050.00
FY23-24 Budget	36,088.00

420060 Other County License & Permit

DESCRIPTION: This account records revenue received from persons who operate a business out of their home. They have to purchase a home occupational license.

Jefferson County Zoning Regulations Article 16

Applications for home occupations may be approved by the Director of Land Planning & Development Services, provided that all of the following regulations and requirements are met. However, the Director shall have the discretion, where the appropriateness of a proposed use as a home occupation may be in question, to require hearing and approval of any such application by the Board of Zoning Adjustment. The application fee for each home occupation shall be two hundred dollars (\$200.00). SAP 417130

FUNDS: 10002100-420060

AUTHORITY: Code of Alabama 40-12-342

DEPARTMENT

DEPOSITING: 2100 (Name) Land Development

Description	Fund 10002100
FY18-19 Actual	00.
FY19-20 Actual	00.
FY20-21 Actual	00.
FY21-22 Actual	00.
FY22-23 Actual	00.
FY23-24 Budget	00.

420070 Motor Bus Vehicle License

DESCRIPTION: This account records revenue from a business operating license for any motor bus passenger carrier vehicle authorized to operate in the State of Alabama. Revenue is recorded annually, between February and June, by the Revenue Department. SAP 417140

FUNDS: 10001100-420070

AUTHORITY: Act 2006-632

DEPARTMENT DEPOSITING: #1100 (Name) Revenue

Description	Fund 10001100
FY18-19 Actual	3,892.39

FY19-20 Actual	5,107.55
FY20-21 Actual	4,285.43
FY21-22 Actual	4,019.55
FY22-23 Actual	3,148.70
FY23-24 Budget	5,103.00

420080 Grease Control Permits

DESCRIPTION: This account records (initial and annual fees) revenue collected from restaurants to comply with JCC Grease Control Program. SAP 417150

FUNDS: 60407102-420080

AUTHORITY:

DEPARTMENT DEPOSITING: #7100 (Name) Environmental Services

Description	Fund 60407102
FY18-19 Actual	767,829.26
FY19-20 Actual	898,089.41

FY20-21 Actual	770,751.32
FY21-22 Actual	745,649.94
FY22-23 Actual	694,548.22
FY23-24 Budget	700,000.00

420090 Sewer Tapping Permit

DESCRIPTION: This account records revenue collected by Environmental Services. Homeowners or builders must purchase a permit for a home to tap onto a sewer line. SAP 417200

FUNDS: 60407100-420090

AUTHORITY:

DEPARTMENT DEPOSITING: #7100 (Name) Environmental Services

Description	Fund 60407100
FY18-19 Actual	0
FY19-20 Actual	0
FY20-21 Actual	0

FY21-22 Actual	0
FY22-23 Actual	0
FY23-24 Budget	0

420100 Planning & Zoning Permits

DESCRIPTION: This account records revenue collected at the Birmingham and Bessemer offices for planning and zoning permits sold. Permits are sold to owners at the Birmingham and Bessemer Courthouses and revenue is recorded daily. SAP 417210

FUNDS: 10002100-420100

AUTHORITY: Zoning resolution of Jefferson County adopted August 27, 1992, Section 1608.02.

DEPARTMENT DEPOSITING: #2100 (Name) Land Development

Description	Fund 10002100
FY18-19 Actual	2,647.00
FY19-20 Actual	512.29
FY20-21 Actual	.00
FY21-22 Actual	.00

FY22-23 Actual	.00
FY23-24 Budget	.00

420200 Building Permits

DESCRIPTION: This account records revenue collected at the Birmingham and Bessemer offices for building permits sold. Permits are sold to contractors in person or by mail. No permit is issued without the fee. Monthly invoices are sent for additional fees. Revenue is recorded daily. SAP417220

FUNDS: 10004400-420200

AUTHORITY: Act No. 676 of the Regular Session of the Legislature of Alabama of 1967 and Act No. 1055 of the Regular Session of the Legislature of Alabama.

DEPARTMENT DEPOSITING: #4400 (Name) Inspection Services

Description	Fund 10004400
FY18-19 Actual	1,206,205.50
FY19-20 Actual	1,338,688.50
FY20-21 Actual	1,249,750.10
FY21-22 Actual	.00
FY22-23 Actual	.00

FY23-24 Budget .00

420300 Electrical Permits

DESCRIPTION: This account records revenue collected at the Birmingham and Bessemer offices for electrical permits sold. Electrical permits are sold to contractors in person or by mail. No permit is issued without the fee. Monthly invoices are sent for additional fees. Revenue is recorded daily. SAP 417230

FUNDS: 10004400-420300

AUTHORITY: Act No. 676 of the Regular Session of the Legislature of Alabama of 1967 and Act No. 1055 of the Regular Session of the Legislature of Alabama.

DEPARTMENT DEPOSITING: #4400 (Name) Inspection Services

Description	Fund 10004400
FY18-19 Actual	89,156.00
FY19-20 Actual	217.00
FY20-21 Actual	5,266.00
FY21-22 Actual	.00
FY22-23 Actual	.00
FY23-24 Budget	.00

420400 Electric Certification Fees

DESCRIPTION: This account records revenue collected at the Birmingham and Bessemer offices for fees certifying contractors. Certification fees are collected in person or by mail. Daily SAP 417240

FUNDS: 10004400-420400

AUTHORITY: Ordinance 1292 adopted May 12, 1993, by the Jefferson County Commission

DEPARTMENT DEPOSITING: #4400 (Name) Inspection Services

Description	Fund 10004400
FY18-19 Actual	11,990.00
FY19-20 Actual	113.00
FY20-21 Actual	50.00
FY21-22 Actual	.00
FY22-23 Actual	.00
FY23-24 Budget	.00

420500 Plumbing Permits

DESCRIPTION: This account records revenue collected at the Birmingham and Bessemer offices for plumbing permits sold. Plumbing permits are sold to contractors in person or by mail. No permit is issued without the fee. Monthly invoices are sent for additional fees. Revenue is recorded daily. SAP 417250

FUNDS: 10004400-420500

AUTHORITY: Act No. 676 of the Regular Session of the Legislature of Alabama and Act No. 1055 of the Regular Session of the Legislature of Alabama

DEPARTMENT DEPOSITING: #4400 (Name) Inspection Services

Description	Fund 10004400
FY18-19 Actual	39,340.00
FY19-20 Actual	230.00
FY20-21 Actual	2,368.00
FY21-22 Actual	.00
FY22-23 Actual	.00
FY23-24 Budget	.00

420600 Gas Permits

DESCRIPTION: This account records revenue collected at the Birmingham and Bessemer offices for gas permits sold. Gas permits are sold to contractors in person or by mail. No permit is issued without the fee. Monthly invoices are sent for additional fees. Revenue is recorded daily. SAP 417260

FUNDS: 10004400-420600

AUTHORITY: Act No. 676 of the Regular Session of the Legislature of Alabama and Act No. 1055 of the Regular Session of the Legislature of Alabama

DEPARTMENT DEPOSITING: #4400 (Name) Inspection Services

Description	Fund 10004400
FY18-19 Actual	15,504.00
FY19-20 Actual	.00
FY20-21 Actual	.00
FY21-22 Actual	.00
FY22-23 Actual	.00
FY23-24 Budget	.00

420700 Land Disturbing Activity and Permit

DESCRIPTION: This account records revenue received from various municipalities and unincorporated Jefferson County which have passed ordinances authorizing SWMA to serve as their official and to ensure compliance with the Erosion and Sedimentation Ordinance. SWMA was moved to Land Development in 2010, and revenue is now being posted in that department. SWMA became a separate department in the Gen. Fund in 2012. SAP 417270

FUNDS: 10004400-420700
10004800-420700

AUTHORITY:

DEPARTMENT DEPOSITING: #2100 (Name) Land Development

Description	Fund 10004400	Fund 10004800
FY18-19 Actual	.00	39,922.00
FY19-20 Actual	.00	13,450.00
FY20-21 Actual	.00	17,436.25
FY21-22 Actual	.00	.00
FY22-23 Actual	.00	.00
FY23-24 Budget	.00	76,740.00

420800 Liquor Licenses

DESCRIPTION: This account records revenue received from the State of Alabama for Jefferson County’s portion of liquor licenses collected in Jefferson County. County license fees authorized by and levied pursuant to Section 28-3A-21 shall be collected by the board and the

proceeds of such collections shall be paid by the board into the State Treasury to the credit of the county levying said license fee and paid semiannually to the governing body of said county. SAP 421460

FUNDS: 10006801-420800

AUTHORITY: Section 28-3A-22

DEPARTMENT DEPOSITING: #6801 (Name) Finance

Description	Fund 10006801
FY18-19 Actual	284,900.00
FY19-20 Actual	531,625.00
FY20-21 Actual	212,025.00
FY21-22 Actual	302,400.00
FY22-23 Actual	309,025.00
FY23-24 Budget	290,000.00

420900 Driver’s License & Permit Tax

DESCRIPTION: This account records current tax year revenue collected from the sale of drivers licenses. The Department of Public Safety shall deliver the amount of all the fees collected by the department to the State Treasurer less one dollar fifty cents (\$1.50) for each driver's license or identification card issued, which shall be remitted to the county general fund in the county of issuance on the tenth day of the

following month. Counter collection at time of renewal. Various deposit times. The Department of Public Safety issues driver's license and employees out of State Trooper's for Alabama. The reasoning behind our County receiving a portion for roads is to keep the roads in good condition for the taxpayers and the State Trooper's. SAP 421490

FUNDS: 21305100-420900

AUTHORITY: State of Alabama Legislature Act 32-6-5

DEPARTMENT DEPOSITING: #1100 (Name) Revenue

Description	Fund21305100
FY18-19 Actual	77,932.80
FY19-20 Actual	60,785.10
FY20-21 Actual	62,748.90
FY21-22 Actual	50,641.33
FY22-23 Actual	21,378.60
FY23-24 Budget	20,635.00

421000 Motor Vehicle Tags

DESCRIPTION: This account records current tax year revenue collected from the sale of motor vehicle tags. Sent by State around the 15th of each month. Some tag fees are distributed to schools.

Section 40-12-270

Disbursement of net proceeds from license taxes and registration fees; Secondary Road Committee created.

(e)(1) All moneys received by a municipality or county under this section, except that portion of the said moneys that constitute collections from additional amounts paid under

the schedule of additional amounts set forth in subsection (b) of Section 40-12-248 and distributed under subdivision (a)(1) of this section, shall be used by such municipality or county exclusively for the construction, improvement, and maintenance of public highways or public streets, including administrative expenses in connection therewith and retirement of securities evidencing obligations incurred for payment SAP 421500

FUNDS: 21305100-421000

AUTHORITY: State of Alabama Legislature Act 40-12-240 and 40-12-274.

DEPARTMENT

DEPOSITING: #1100 (Name) Revenue

Description	Fund 21305100
FY18-19 Actual	484,743.66
FY19-20 Actual	493,098.66
FY20-21 Actual	518,233.43
FY21-22 Actual	692,085.56
FY22-23 Actual	657,126.56
FY23-24 Budget	649,399.00

421010 Motor Vehicle Tags-Redistribution

DESCRIPTION: This account records current tax year revenue collected by the State and redistributed to the County. Sent by State. 15th of each month. SAP 421510

FUNDS: 21305100-421010

AUTHORITY: State of Alabama Legislature Act 40-12-240 and 40-12-274.

DEPARTMENT
DEPOSITING: #1100 (Name) Revenue

Description	Fund 21305100
FY18-19 Actual	1,191,952.03
FY19-20 Actual	1,188,810.44
FY20-21 Actual	1,349,058.55
FY21-22 Actual	1,263,075.03
FY22-23 Actual	1,354,750.05
FY23-24 Budget	1,693,851.00

421020 Motor Vehicle Title Fee

DESCRIPTION: This account records current tax year revenue collected per State of Alabama Legislature. There shall be paid to the department for issuing and processing documents a fee of fifteen dollars (\$15) for each of the following transactions: Each application for certificate of title; Each application for replacement or corrected certificate of title; Each application for certificate of title after transfer; Each notice of security interest; Each assignment by lienholder; Each application for ordinary certificate of title upon surrender of a distinctive certificate; or Each application for the title history on a vehicle. The probate judge or other county official who is authorized and required by law to issue license plates and who is required to process applications for certificate of title by this chapter may collect and retain a \$1.50 commission fee for each application processed in addition to the \$1.50 designated agent commission fee to further defray the cost of processing and mailing of title applications. Counter collection only. SAP 421520

FUNDS: 10001100-421020

AUTHORITY: State of Alabama Legislature Act 32-8-6 and 32-8-7.

DEPARTMENT DEPOSITING: #1100 (Name) Revenue

Description	Fund 10001100
FY18-19 Actual	156,372.00
FY19-20 Actual	147,858.00
FY20-21 Actual	165,828.00
FY21-22 Actual	157,521.00
FY22-23 Actual	157,356.00
FY23-24 Budget	149,285.00

421030 Motor Vehicle Fees-Transfer-Replace - Temporary

DESCRIPTION: This account records current tax year revenue collected per State of Alabama Legislature. Counter collection. Deposit time varies. SAP 421530

FUNDS: 10001100-421030

AUTHORITY: State of Alabama Legislature Act 40-12-260, 40-12-268 and 32-6-211.

DEPARTMENT DEPOSITING: #1100 (Name) Revenue

Description	Fund 10001100
FY18-19 Actual	1,050,153.72
FY19-20 Actual	1,033,355.65
FY20-21 Actual	1,053,345.40
FY21-22 Actual	1,005,845.53
FY22-23 Actual	1,002,227.04
FY23-24 Budget	1,036,222.00

421040 Auto License 7% State

DESCRIPTION: This account records current tax year revenue collected per State of Alabama Legislature. Sent by the State around the 15th of each month. SAP 421540

FUNDS: 21305100-421040

AUTHORITY: State of Alabama Legislature Act 40-12-240 and 40-12-274.

DEPARTMENT DEPOSITING: #1100 (Name) Revenue

Description	Fund 21305100
FY18-19 Actual	718,263.69
FY19-20 Actual	681,094.23
FY20-21 Actual	719,297.77
FY21-22 Actual	776,801.57
FY22-23 Actual	769,238.12
FY23-24 Budget	812,086.00

421050 Coal Severance Tax

DESCRIPTION: This account records revenue received from the State of Alabama provided for the distribution of Coal Severance Taxes from coal severed in Jefferson County. There shall be distributed to the governing body of each county within which coal or lignite was severed other than within the police jurisdiction or municipal limits of a municipality an amount equal to 100 percent of the tax collected under this article from the severance of coal or lignite not severed within the police jurisdiction or municipal limits of a municipality, and, in addition, there shall be distributed to each such county 50 percent of the tax collected under this article from the severance of coal or lignite within the police jurisdiction or municipal limits of each municipality in such county within which there occurred the severance of coal or lignite. SAP 421570

FUNDS: 10006801-421050

AUTHORITY: State of Alabama Article 1 1971 Coal Severance Tax, Title 40, Chapter13.

DEPARTMENT DEPOSITING: #6801 (Name) Accounts Receivable

Description	Fund 10006801
FY18-19 Actual	1,726,102.19
FY19-20 Actual	1,788,553.28
FY20-21 Actual	1,256,663.52
FY21-22 Actual	1,930,499.79
FY22-23 Actual	1,787,216.04
FY23-24 Budget	1,593,581.00

421060 Oil Production Privilege Tax

DESCRIPTION: This account records revenue received from the State of Alabama for the County’s share of oil produced in Jefferson County. SAP 421580

FUNDS: 10006801-421060

AUTHORITY: State of Alabama Section 40-20-8

DEPARTMENT DEPOSITING: #6801 (Name) Finance

Description	Fund 10006801
FY18-19 Actual	392,133.02
FY19-20 Actual	229,252.70
FY20-21 Actual	269,519.69
FY21-22 Actual	572,906.70
FY22-23 Actual	505,336.43
FY23-24 Budget	572,910.00

421070 Alabama Uniform Natural Min

DESCRIPTION: This account records revenue from the State of Alabama Revenue Department for the mineral tax distribution for Jefferson County-Birmingham, Bessemer, and Tarrant for destroying the streets to dig out coal/minerals. The state deducts an administrative fee and forwards the rest to JeffCo. Revenues shall be remitted back to the county from which the severed material was originally produced based on total tons severed in such county subject to the severance tax multiplied by the rate of tax, less sums due the department. It is remitted quarterly to the governing body of the county. The aggregate amount retained by the department to defray the expenses described herein shall not exceed 1.5 percent of the total revenues collected during such calendar quarter and shall be credited to its current service revenue. SAP 421590

FUNDS: 21305100-421070

AUTHORITY: Section 40-13-58

DEPARTMENT DEPOSITING: #6801 (Name) Finance

Description	Fund 21305100
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FY18-19 Actual	.00
FY19-20 Actual	.00
FY20-21 Actual	.00
FY21-22 Actual	.00
FY22-23 Actual	.00
FY23-24 Budget	330,316.00

421080 Citations- Mobile Home

DESCRIPTION: This account records current tax year revenue collected per State of Alabama Legislature. The owner of any manufactured home who fails to pay the registration fee hereby provided for shall be subject to a delinquent fee of \$10 if payment is made on or after December 1, or if the manufactured home owner fails to pay the registration fee or if the owner fails to display the identification decal on such manufactured home, as hereinabove required. Furthermore, the owner shall be subject to a citation fee of \$15 and if the registration fee and citation fee are not paid within 15 calendar days of date cited a penalty of \$24 will be assessed against the owner of the manufactured home. Revenue is collected throughout year after delinquency- November 30th. SAP 421620

FUNDS: 10001100-421080

AUTHORITY: State of Alabama Legislature Act 40-12-255B

DEPARTMENT DEPOSITING: #1100 (Name) Revenue

Description	Fund 10001100
FY18-19 Actual	9,870.00

FY19-20 Actual	2,817.00
FY20-21 Actual	3,507.00
FY21-22 Actual	2,199.00
FY22-23 Actual	5,121.00
FY23-24 Budget	2,528.00

421090 Mobile Home Issue 4\$

DESCRIPTION: This account records current tax year revenue collected per State of Alabama Legislature. Every person, firm, or corporation who owns, maintains or keeps, shall pay an annual registration fee. The official collecting such registration fees and issuing such identification decals in evidence of payment thereof shall also collect a \$5 issuance fee to be distributed as follows: \$4 to the county general fund if the issuing official is on salary and if the issuing official is on the fee system, then the \$4 issuance fee shall go to the issuing official, and the remaining \$1 shall accrue to an account in the office of the county treasurer for use by the issuing official or designated representative, and such accumulated moneys shall be used only for performance of his or her official duties. Billing from previous year's records. Renewal period is October-November. SAP 421625

FUNDS: 10001100-421090

AUTHORITY: State of Alabama Legislature Act 40-12-255A

DEPARTMENT DEPOSITING: #1100 (Name) Revenue

Description	Fund 10001100
FY18-19 Actual	5,648.25
FY19-20 Actual	6,999.75

FY20-21 Actual	7,039.30
FY21-22 Actual	6,963.00
FY22-23 Actual	6,899.75
FY23-24 Budget	8,161.00

421100 Mobile Home Special Issuance

DESCRIPTION: This account records current tax year revenue collected per State of Alabama Legislature. Counter collections and issuance. Due by November 30th. SAP 421630

FUNDS: 10001100-421100

AUTHORITY: State of Alabama Legislature Act 40-12-255A

DEPARTMENT DEPOSITING: #1100 (Name) Revenue

Description	Fund 10001100
FY18-19 Actual	1,329.00
FY19-20 Actual	1,647.00
FY20-21 Actual	1,675.70

FY21-22 Actual	1,740.90
FY22-23 Actual	1,721.35
FY23-24 Budget	2,040.00

421110 Mobile Home Registr Delinq Fee

DESCRIPTION: This account records current tax year revenue collected per State of Alabama Legislature for replacement of manufactured homes. Counter collections. Due by November 30th. Every person, firm, or corporation who owns, a manufactured home shall pay an annual registration fee of \$24 for an owner occupied single wide, \$48 for an owner occupied double wide or larger, \$48 for a commercial single wide, or \$96 for a commercial double wide or larger, provided, however, that any manufactured home 10 years of age or greater but less than 20 years of age shall pay 75 percent of the above stated fees, and any manufactured home 20 years of age or greater shall pay 50 percent of the above stated fees. SAP 421640

FUNDS: 10001100-421110

AUTHORITY: State of Alabama Legislature Act 40-12-255A and B.

DEPARTMENT DEPOSITING: #1100 (Name) Revenue

Description	Fund 10001100
FY18-19 Actual	19,099.01
FY19-20 Actual	12,643.40
FY20-21 Actual	13,716.41
FY21-22 Actual	13,501.51

FY22-23 Actual	14,631.54
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FY23-24 Budget	15,080.00
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421120 NPDES Storm Water Fee

DESCRIPTION: This account records revenue received from the 2% fee charge by the Tax Collector for collecting storm water fees in Jefferson County. Storm Water was consolidated with Land Development in 2010. The revenue was higher when SWMA was a separate department because they collected membership fees from the various municipalities that were a part of SWMA. SAP 422205

FUNDS: 10004800-421120

AUTHORITY:

DEPARTMENT DEPOSITING: #4800 (Name) Storm Water

Description	Fund 10004800
FY18-19 Actual	136,895.57
FY19-20 Actual	136,871.12
FY20-21 Actual	154,634.45
FY21-22 Actual	136,378.90
FY22-23 Actual	195,648.85
FY23-24 Budget	172,221.00

421130 Animal Control Fee

DESCRIPTION: This account records impoundment fees which are paid to the county and placed in an escrow fund for improvements to the facility and equipment. SAP 422220

FUNDS: 10006801-421130

AUTHORITY: Contract/Agreement between JeffCo and the animal shelter

DEPARTMENT DEPOSITING: #6801 (Name) Finance

Description	Fund 10006801
FY18-19 Actual	0
FY19-20 Actual	0
FY20-21 Actual	0
FY21-22 Actual	0
FY22-23 Actual	0
FY23-24 Budget	0

430000 Grant Revenue

DESCRIPTION: This account records revenue received from various grants in various departments. Grant revenue and expenses are recorded as projects Munis. Departments receiving grant revenue are Office of Senior Citizens Services, Community and Economic Development, and EMA. SAP 421000

FUNDS:

AUTHORITY:

DEPARTMENT DEPOSITING: Various (Name)

Description	Various
FY18-19 Actual	
FY19-20 Actual	
FY20-21 Actual	
FY21-22 Actual	
FY22-23 Actual	
FY23-24 Budget	

430010 Cost Reimbursements

DESCRIPTION: Personnel Board: The County by State Law pays all expenditures of the Personnel Board of Jefferson County. At the end of the County’s fiscal

year, the other 19 governments reimburse their per capital share of the Board's costs.

Family Court: This account records reimbursement from the courts for the salaries of Juvenile Probation Officers at Family Court. The Administrative Office of the Court reimburses at a rate of \$20,000 or 50% of a probation officer's salary. The county is allowed one JPO for every 15,000 persons. Family Court annually receives more than \$20,000 for each JPO. This is a state law. Family Court is also reimbursed by the State for DHR cases.

Law Library: The fees collected in the courts are the basis of this revenue, and the courts collect the surcharge for the library as well as all court cost incurred.

Section 40-3-7 Equalization: The Chairman's salary is reimbursed:
 38.75% Jeff Co General Fund
 38.75% City of Birmingham
 22.5% State of Alabama

Board of Registrars: The Registrars salary is reimbursed at 60\$ per work day and a portion of the social security is matched.

The Pension Office: All expenses are reimbursed.

The Delegation Office and the Barber Commission: Salary expenses are reimbursed.

Youth Detention: Child Nutrition Program and they get state detention subsidies based on bed count. They receive a portion of tobacco settlement funds. DYS receives the funding. 17% is set aside for detentions. The dollar amount is divided by the number of beds in the detention center. The distribution is made in July or August of each year.

General Services - Elections rents out the voting machines and other equipment to municipalities such as the City of Birmingham. Also, they are reimbursed for some of the expense, such as ballots, poll workers and absentee ballot managers. SAP 422230

430010 Cost Reimbursements

DEPARTMENT
DEPOSITING:

Various

(Name)

Description	Personnel Board	Family Court	Law Library	Board of Equalization	General Services
FY18-19 Actual	5,687,369	1,392,420	128,591	72,548	199,452
FY19-20 Actual	5,249,684	1,491,884	136,247	53,113	399,086
FY20-21 Actual	5,315,010	1,058,431	126,484	50,831	21,550
FY21-22 Actual	5,994,922	1,280,407	40,503	16,266	
FY22-23 Actual	6,493,113	1,126,674	13,823	38,834	
FY23-24 Budget	10,026,800	1,498,030	192,959	80,259	

Description	Youth Detention	Board of Registrars	Barber Commission	Delegation Office	Pension Office
FY18-19 Actual	70,002	5,555	16,122	23,765	473,605
FY19-20 Actual	447,273	6,330	14,484	0	557,290
FY20-21 Actual	630,013	6,200	19,942	69,149	496,7456
FY21-22 Actual	450,948	6,201	29,230		536,275
FY22-23 Actual	322,892	5,749	35,136	144,937	445,854
FY23-24 Budget	402,526	23,000	40,798		640,916

430020 State Prisoners Food Cost

DESCRIPTION: This account records revenue collected from the State for feeding state prisoners remaining in the County jail. These prisoners should be removed within 30 days after certified (by fax) to the

state as requiring state incarceration. Monthly bill are sent to State Finance Department and are due on the first of month.

According to the Sheriff’s Audit Report, this office also receives separate funds for the feeding of prisoners. They receive, from the State \$1.75 per day per prisoner as a food allowance and from \$.05 to \$1.00 (based upon # of prisoners) per day as a service allowance for preparing and serving the fund. This is part of the Sheriff’s ex officio funds. SAP 423200

FUNDS: 10004110-430020

AUTHORITY: Jefferson County Sheriff’s Department- Jail Division.

DEPARTMENT DEPOSITING: #4110 (Name) Sheriff-Corrections/Birmingham

Description	Fund 10004110
FY18-19 Actual	0
FY19-20 Actual	0
FY20-21 Actual	0
FY21-22 Actual	0
FY22-23 Actual	0
FY23-24 Budget	0

430030 Federal Prisons Food Cost

DESCRIPTION: This account records revenue collected from the federal government for feeding of federal prisoners. A monthly Bill is sent to the federal government and is due on the first of month. SAP 423205

FUNDS: 10004110-430030

AUTHORITY: Jefferson County Sheriff’s Department- Jail Division.

DEPARTMENT DEPOSITING: #4110 (Name) Sheriff-Corrections/Birmingham

Description	Fund 10004110
FY18-19 Actual	0
FY19-20 Actual	0
FY20-21 Actual	0
FY21-22 Actual	0
FY22-23 Actual	0
FY23-24 Budget	0

430040 Reimbursements

DESCRIPTION: This account records miscellaneous reimbursements. The DA’s salary reimbursement is recorded here. The State reimburses FICA’s for the district attorneys only. Roads and Transportation records the federal reimbursement for roads here. Most Roads reimbursements require a 20% county match. The Sheriff records the US Marshalls Task Force reimbursement here. Correct fund,

fund center and functional area should be used to record revenue and it is posted throughout the month. Environmental records reimbursements paid by Jack Swann and Chris McNair, as well as reimbursements for bad oil payments or overpayments. SAP 424501

FUNDS: 40205100-430040
60407100-430040

AUTHORITY:

**DEPARTMENT
DEPOSITING:**

(Name)

Description	Fund 40205100	Fund 60407100
FY18-19 Actual	0	11,999.41
FY19-20 Actual	0	26,162.79
FY20-21 Actual	0	112,874.46
FY21-22 Actual	0	332,466.39
FY22-23 Actual	0	12,139.96
FY23-24 Budget	0	.00

430050 Other Intergovernmental Revenue

DESCRIPTION: This account records reimbursement revenue from the other participants in the county cooperative purchasing program. These charges are based on per capital cost for the participants who contractually participate. Membership is open to all public entities (county commission, municipality, or local government) that are subject to the State of Alabama Competitive Bid Law (Code of Alabama § 41-16-50) as choose to be governed by the provisions of the Jefferson County Regional Purchasing

Cooperative Agreement. Membership fees are based on each member's annual budget and are billed in quarterly amounts. PACA membership fees are calculated by PARCA (Public Affairs Research Council of Alabama). PARCA uses expenditure data from the Financial Accounting Report- Jefferson County Governmental Units provided by the Jefferson County Treasurer's office and the PACA annual budget provided by the PACA Coordinator. The total expenditures for each member is adjusted by subtracting debt services, payments to independent agencies such as school boards and any other expenditure items that would not be purchased through PACA.

School Systems are calculated using data from the State Department of Education's annual financial report. The school systems are adjusted by subtracting salaries, due to lack of detail in this financial report.

The institutions of higher education (two- year colleges) assessments are calculated using Integrated Postsecondary Education Data System (IPEDS) provided by the U.S. Department of Education, adjustments are made for salaries due to the lack of detail in this data.

The adjusted expenditure figures are summed. Each member's percent of this total is the percent of the PACA budget that member pays for a particular fiscal year. **SAP 429900**

430050 Other Intergovernmental Revenue

AUTHORITY: PACA is governed by an Executive Committee consisting of the Jefferson County Commission, President, mayors of each participating city and the heads of other entities participating in the Cooperative.

The Jefferson County Commission administers the Cooperative through the Purchasing Division of the Jefferson County Finance Department. PACA and the Purchasing department personnel consists of trained government professionals who analyze and make award recommendations for products & services that have been submitted for competitive bid as outlined by Alabama's state bid

laws. PACA/Purchasing staff provides research, training, purchasing information and customer service.

FUNDS: 10006802-430050

DEPARTMENT DEPOSITING: #6802 (Name) Purchasing

Description	Fund 10006802
FY18-19 Actual	82,836.57
FY19-20 Actual	68,512.87
FY20-21 Actual	61,010.53
FY21-22 Actual	65,495.49
FY22-23 Actual	61,720.01
FY23-24 Budget	70,000.00

430050 Other Intergovernmental Revenue

DESCRIPTION: This account also records revenue received from the Alabama Trust Fund according to Amendment 666 of the Alabama Constitution, Section III (a). It also includes the county’s share of the income earned from the investment of funds in the County and Municipal Government Capital Improvement Trust Fund, pursuant to Amendment 666, Section VI. Half of the income is distributed to counties and half to municipalities. SAP 3000199300-6801-429900

FUNDS: 30006900-430050

AUTHORITY: Section 11-29-6, Code of Alabama

DEPARTMENT
DEPOSITING: #6801 (Name) Finance

Description	Fund
	300069000
FY18-19 Actual	2,188,842.39
FY19-20 Actual	2,346,163.25
FY20-21 Actual	2,466,763.51
FY21-22 Actual	2,316,326.64
FY22-23 Actual	2,331,035.27
FY23-24 Budget	2,331,100.00

440000 Charges for Services

DESCRIPTION: This account records revenue received in the Roads Department for services performed for the municipalities. Roads charges for labor and materials.

This account also records revenue received by EMA when municipalities pay their pro rata share to be a member of EMA.

Cooper Green also records some charges here. SAP 423000

FUNDS: 21305100– 440000
 70204500-440000

AUTHORITY:

DEPARTMENT

DEPOSITING: (Name)

Description	Fund 21305100	Fund 70204500
FY18-19 Actual	94,935.53	87,885.55
FY19-20 Actual	82,022.26	7,640.03
FY20-21 Actual	120,689.16	146,957.00
FY21-22 Actual	386,804.71	163,180.00
FY22-23 Actual	709,818.81	149,100.00
FY23-24 Budget	120,700.00	.00

440010 Mailing Fees

DESCRIPTION: This account records current tax year revenue associated with costs of mailing license plates. Revenue is received through the mail and deposited throughout the month. SAP 423005

FUNDS: 10001100-440010

AUTHORITY: State of Alabama Legislature Act 342 1971.

DEPARTMENT
DEPOSITING: #1100 (Name) Revenue

Description	Fund 10001100
FY18-19 Actual	337,323.51
FY19-20 Actual	448,236.09
FY20-21 Actual	464,893.93
FY21-22 Actual	382,415.69
FY22-23 Actual	383,569.62
FY23-24 Budget	315,651.00

440040 Zoning and Subdivision Fees

DESCRIPTION: This account records fees that are collected when people make application to rezone property or to record new subdivisions. It covers the basic application fee, and in the case of subdivisions, it also includes fees for notification of adjacent property owners. SAP 423020

FUNDS: 10002100-440040

AUTHORITY:

DEPARTMENT DEPOSITING: #2100 (Name) Land Development

Description	Fund 10002100
FY18-19 Actual	00.
FY19-20 Actual	00.
FY20-21 Actual	00.
FY21-22 Actual	00.
FY22-23 Actual	00.
FY23-24 Budget	00.

440050 Parking Deck Fees

DESCRIPTION: This account records revenue collected from employees and the public for parking other than at Cooper Green Hospital. Fees are collected from employees and the public and deposited monthly. Cooper Green Parking Fees are recorded in 411000. SAP 423025

FUNDS: 10002401-440050

AUTHORITY:

DEPARTMENT DEPOSITING: #2401 (Name) General Services

Description	Fund 10002401
FY18-19 Actual	589,615.88
FY19-20 Actual	477,736.91

FY20-21 Actual	485,600.60
FY21-22 Actual	537,208.49
FY22-23 Actual	534,491.46
FY23-24 Budget	500,000.00

440080 Public Telephone Commissions

DESCRIPTION: This account records revenue received from commissions received from public pay telephones used in the jail and Family Court. These commissions should be recorded to the General Fund.

It is also used to record E911 service charges. This is a service charged to each phone line if Jefferson County so that the citizen has the ability to call 911 in an emergency. This charge appears on your telephone bill. Jefferson County receives its portion of this charge, and this revenue is recorded to department 2301 for E911 use only. 2301 pulled out of the County in 2013. SAP 423050

FUNDS: 10002230-440080 E911
Public Pay Phone Charges

AUTHORITY: Contract with BellSouth.

DEPARTMENT DEPOSITING: #2290 (Name) E-911

Description	Fund 10002230
FY18-19 Actual	8,731.62
FY19-20 Actual	9,865.44

FY20-21 Actual	1,524.54
FY21-22 Actual	0.58
FY22-23 Actual	00.
FY23-24 Budget	00.

440090 Other General Government Charges

DESCRIPTION: This account records revenue collected by various departments for charges such as NSF fees, map printouts, postage, copies, and etc. General Services is reimbursed for telephone bills for Jeff Co. Bd of Education, Credit Union, Prescott House, Legal Aid Society, Barber Commission, Jeff Co Legislative, BJC Animal Control, UAB Substance Abuse, JBS Mental Health Authority, Alabama State Driver’s License, and Administrative Office of Courts. The Courts also reimburse for internet service. Various companies reimburse Information Technology for electronic courthouse services. This service provides them access to various types of information from departments like Probate Court. The State reimburses Roads and Transportation for part of the Director’s salary and part of one of the Engineer’s salary. SAP 423055

FUNDS: 10001100-440090 Correct org object should be used.

AUTHORITY:

DEPARTMENT DEPOSITING: (Revenue)

Description	Fund 440090
FY18-19 Actual	126,076.13
FY19-20 Actual	155,260.02
FY20-21 Actual	175,904.11

FY21-22 Actual	155,978.96
FY22-23 Actual	325,913.16
FY23-24 Budget	164,667.00

440100 Commissions

DESCRIPTION: This account records commissions withheld from collections from taxing jurisdictions for services performed by the Tax Assessor. Probate receives commissions from deeds, mortgages etc. Revenue withholds commissions from the revenue it collects for municipalities and the state. Revenue is withheld from collection and deposited into the general fund. SAP 423075

FUNDS: 10006210-440100
 10001510-440100
 10001100-440100
 10001410-440100
 10004800-440100

AUTHORITY: Alabama State Law Title 40-5.

DEPARTMENT
DEPOSITING: Various (Revenue)

Description	Fund 10001100	Fund 10001410	Fund 10001510	Fund 10004800	Fund 10006210
FY18-19 Actual	9,641,300.66	6,985,574.44	6,960,999.16	52,645.74	174,369.30
FY19-20 Actual	9,687,649.11	7,705,133.38	7,705,133.38	53,447.45	184,365.30
FY20-21 Actual	10,885,269.57	8,007,976.00	8,007,976.00	59,046.22	179,926.10
FY21-22 Actual	12,060,055.78	8,149,327.30	8,149,327.30	57,290.11	129,536.21

FY22-23 Actual	12,797,653.00	9,080,402.93	9,080,402.93	57,067.80	54,086.41
FY23-24 Budget	13,083,500.00	8,909,000.00	8,909,000.00	60,000.00	89,613.00

440110 Court Costs

DESCRIPTION: This account records revenue collected from court costs, subpoenas, certified mail, Xerox copies, fax charges, etc. The monies are held until the end of the month and then remitted to the Treasurer’s Office the following month. Funds are remitted by the tenth of the month for the previous month. SAP 423300

FUNDS: 100001100-440110 Org object will vary.

AUTHORITY: Code of Alabama 1975; Jefferson County Commission

DEPARTMENT DEPOSITING: Various (Name) Family Court Clerk’s Office
Probate, District Attorney

Description	Fund 10001100
FY18-19 Actual	8,998.89
FY19-20 Actual	7,115.31
FY20-21 Actual	15,083.10
FY21-22 Actual	12,416.11
FY22-23 Actual	12,376.07

FY23-24 Budget	14,057.00
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440120 Docket Fees

DESCRIPTION: This account records revenue received from Bessemer for the County’s portion of docket fees and court costs. SAP 423315

FUNDS: 10006400-440120
10006314-440120

AUTHORITY:

DEPARTMENT DEPOSITING: #6400, 6304 (Name) State Court, Family Court

Description	Fund 10006314	Fund 10006400
FY18-19 Actual	28,027.31	709,179.22
FY19-20 Actual	24,789.02	635,885.35
FY20-21 Actual	28,227.05	591,426.13
FY21-22 Actual	28,693.70	629,159.78
FY22-23 Actual	24,268.64	676,607.12
FY23-24 Budget	30,000.00	665,630.00

440130 District Attorney Worthless Check Fees

DESCRIPTION: This account records revenue collected from 35% of DA fees recovered on deferred prosecution cases and 35% of DA court costs of NWN cases. A NWN case is where a merchant or victim cashes a check and the check is returned for insufficient funds or account closed. The victim or merchant brings the check to the DA, and they notify the person who cashed or wrote the check, and if we do not get a response from him to pay this check with fees, a warrant is issued for this person. This warrant is for Negotiating a Worthless Negotiable Instrument. SAP 424534

FUNDS: 1000-6550-440130
1000-6600-440130

AUTHORITY:

DEPARTMENT DEPOSITING: #6550 and 6600 (Name) District Attorney/
Birmingham/Bessemer

Description	Fund 10006550	Fund 10006600
FY18-19 Actual	42,667.04	19,123.81
FY19-20 Actual	33,874.66	9,955.95
FY20-21 Actual	21,304.70	5,343.91
FY21-22 Actual	22,346.42	2,148.36
FY22-23 Actual	14,878.05	6,422.36
FY23-24 Budget	21,612.00	2,400.00

440140 Restitution

DESCRIPTION: This account records revenue collected from persons who are paying restitution to the county. Finance receives the restitution checks from the United States Treasury and makes deposits. Payments began in 2010. SAP 424537

FUNDS: 10006801- 440140

AUTHORITY: Federal Court

DEPARTMENT DEPOSITING: #6801 (Name) Finance

Description	Fund 1000
	Various
FY18-19 Actual	28,023.33
FY19-20 Actual	397,351.93
FY20-21 Actual	217,418.86
FY21-22 Actual	28,076.58
FY22-23 Actual	26,536.23
FY23-24 Budget	28,076.00

440150 Birmingham Water Works Board User Charges

DESCRIPTION: This account records revenue from sewer charges from sewer customers billed for the County by the Birmingham Water Works Board. Revenue is received from Birmingham Water Works Board and Sewer Services and is deposited daily and/or weekly. SAP 431220

FUNDS: 60407101-440150

AUTHORITY: Jefferson County sewer use/ pretreatment ordinance, May 11, 1982, as amended. Act No. 619, Alabama Law, Regular Session, 1949.

DEPARTMENT DEPOSITING: #7101 (Name) Sewer Services

Description	Fund 60407101
FY18-19 Actual	180,029,820.34
FY19-20 Actual	176,624,419.58
FY20-21 Actual	184,063,487.31
FY21-22 Actual	195,946,104.80
FY22-23 Actual	204,932,109.75
FY23-24 Budget	202,000,000.00

440160 Bessemer Sewer Charges

DESCRIPTION: This account records revenue from sewer charges for customer billed for the County by the Bessemer Utilities Board. Sewer Services makes deposits on a monthly basis. SAP 431223

FUNDS: 60407101-440160

AUTHORITY: Jefferson County sewer use/pretreatment ordinance, May 11, 1982, as amended. Act No. 619, Alabama Law, Regular Session, 1949.

DEPARTMENT DEPOSITING: #7101 (Name) Sewer Services

Description	Fund 60407101
FY18-19 Actual	18,157,488.74
FY19-20 Actual	18,084,398.38
FY20-21 Actual	19,396,255.01
FY21-22 Actual	21,422,715.36
FY22-23 Actual	21,763,044.21
FY23-24 Budget	22,000,000.00

440170 Jefferson County Sewer Charges

DESCRIPTION: This account records revenue from sewer charges for customers

billed by the County in the following municipalities: Irondale, Mulga, Graysville, Leeds, Warrior River/Roupes Valley and Trussville. Revenue is received and posted daily. SAP 431226

FUNDS: 60407101-440170

AUTHORITY: Jefferson County sewer use/pretreatment ordinance, May 11, 1982 as amended. Act No. 619, Alabama Law, Regular Session, 1949

DEPARTMENT DEPOSITING: #7101 (Name) Sewer Services

Description	Fund 60407101
FY18-19 Actual	14,474,728.71
FY19-20 Actual	15,309,288.38
FY20-21 Actual	16,456,373.10
FY21-22 Actual	16,471,732.62
FY22-23 Actual	19,190,733.22
FY23-24 Budget	17,000,000.00

440180 Sewer Other Charges

DESCRIPTION: This account records revenue received from miscellaneous sanitation charges. SAP 431229

FUNDS: 60407100-440180

AUTHORITY:

DEPARTMENT DEPOSITING: #7100 (Name) Sewer Services

Description	Fund 60407101
FY18-19 Actual	184,947.24
FY19-20 Actual	312,122.28
FY20-21 Actual	199,929.33
FY21-22 Actual	209,749.68
FY22-23 Actual	178,825.00
FY23-24 Budget	185,000.00

440190 Sewer Impact Fees

DESCRIPTION: This account records revenue from permits issued for building construction and/or remodeling. Revenue is received and recorded daily. SAP 431230

FUNDS: 60407101-440190

AUTHORITY: Jefferson County sewer use/pretreatment ordinance,

DEPARTMENT DEPOSITING: #7100 (Name) Sanitary Operations (Sewer Impact Section)

Description	Fund 60407101
FY18-19 Actual	
FY19-20 Actual	
FY20-21 Actual	
FY21-22 Actual	
FY22-23 Actual	
FY23-24 Budget	

440200 Septic Tank Dumping

DESCRIPTION: This account records revenue from fees charged to companies disposing of septic tank waste. A company must buy a septic tank dumping ticket. Revenue is received daily SAP 431235

FUNDS: 60407101-440200

AUTHORITY: Jefferson County sewer use/pretreatment ordinance,

DEPARTMENT DEPOSITING: #7101 (Name) Sanitary Operations (Sewer Impact Section)

Description	Fund 60407101
FY18-19 Actual	
FY19-20 Actual	
FY20-21 Actual	
FY21-22 Actual	
FY22-23 Actual	
FY23-24 Budget	

440210 Industrial Pretreatment Volume Charges

DESCRIPTION: This account records from surcharges for sewer customers which dispose of higher additional pollutants in the sewer system. Sewer Services. Daily. SAP 431260

FUNDS: 60407101-440210

AUTHORITY: Jefferson County sewer use/pretreatment ordinance, May 11, 1982, as amended. Act. 619, Alabama Law, Regular Session, 1949.

DEPARTMENT DEPOSITING: #7101 (Name) Sewer Services

Description	Fund 60407101
FY18-19 Actual	3,052,601.21
FY19-20 Actual	2,715,910.00
FY20-21 Actual	1,967,045.25
FY21-22 Actual	2,553,607.61
FY22-23 Actual	2,760,022.92
FY23-24 Budget	2,200,000.00

440220 Delinquent Fee Sewer Landfill

DESCRIPTION: This account records revenue received from delinquent payments collected by Allan Ramsay, the collections agency. SAP 431270

FUNDS: 60407101-440220

AUTHORITY:

DEPARTMENT
DEPOSITING: #7101 (Name) Sewer Services

Description	Fund 60407101
FY18-19 Actual	6,917.28
FY19-20 Actual	.00
FY20-21 Actual	.00
FY21-22 Actual	.00
FY22-23 Actual	.00
FY23-24 Budget	.00

440230 Delinquent Impact Fees Sewer

DESCRIPTION: This account records revenue received from delinquent sewer impact fees. SAP 431275

FUNDS: 60407100-440230

AUTHORITY:

DEPARTMENT DEPOSITING: #7100 (Name) Environment Services

Description	Fund 60407100
FY18-19 Actual	
FY19-20 Actual	
FY20-21 Actual	
FY21-22 Actual	
FY22-23 Actual	
FY23-24 Budget	

440245 Dealer Issuance Fee

DESCRIPTION: This account records revenue received from \$3.00 fee charged for the issuance of automobile dealer license plates. \$1.25 County and \$1.75 state. SAP 423080

FUNDS: 10001100-440245

AUTHORITY:

DEPARTMENT DEPOSITING: #1100 (Name) Revenue

Description	Fund 10001100
FY18-19 Actual	8,907.50
FY19-20 Actual	8,573.25
FY20-21 Actual	17.50
FY21-22 Actual	.00
FY22-23 Actual	.00
FY23-24 Budget	.00

450260 Medicare

DESCRIPTION: This account records revenue received from Medicare for room and board for Medicare patients. Funds sent by check to cover previous month and deposited in Treasurer’s Office. Weekly. SAP 435010

FUNDS: 22118607-450260
Cooper Green may record to other fund centers within the hospital.

AUTHORITY: Funds received to pay for charge for Medicare residents’ room and board.

DEPARTMENT DEPOSITING: #8607 (Name) Cooper Green

Description	Fund 22118607
FY18-19 Actual	410.00
FY19-20 Actual	.00
FY20-21 Actual	.00
FY21-22 Actual	.00
FY22-23 Actual	.00
FY23-24 Budget	.00

450280 Medicaid

DESCRIPTION: This account records revenue received from Medicaid and private sources to pay for room and board for Medicaid patients. Funds sent by direct deposit and usually arrive between 15th and 25th of each month for prior month. SAP 435020

FUNDS: 22118600-450280

AUTHORITY: Payment direct from Alabama Medicaid Agency and other sources to pay for room and board.

DEPARTMENT DEPOSITING: #8600 (Name) Cooper Green

Description	Fund 22118600
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FY18-19 Actual	.00
FY19-20 Actual	.00
FY20-21 Actual	.00
FY21-22 Actual	.00
FY22-23 Actual	.00
FY23-24 Budget	.00

450350 Charity

DESCRIPTION: This account records revenue received from indigent patients. SAP 435310

FUNDS: 22118607-450350

AUTHORITY:

DEPARTMENT DEPOSITING: #8607 (Name) Cooper Green

Description	Fund 22118607
FY18-19 Actual	35.00

FY19-20 Actual	100.00
FY20-21 Actual	.00
FY21-22 Actual	.00
FY22-23 Actual	.00
FY23-24 Budget	.00

450380 Commercial

DESCRIPTION: This account records revenue received from Blue Cross and other commercial insurance. SAP 435410

FUNDS: 22118600-450380

AUTHORITY:

DEPARTMENT DEPOSITING: #8600 (Name) Cooper Green

	Fund 2211	Fund 7032
Description	8600	8310
FY18-19 Actual		
FY19-20 Actual		

FY20-21 Actual
FY21-22 Actual
FY22-23 Actual
FY23-24 Budget

450430 Self Pay

DESCRIPTION: This account records revenue received from patients for private room and board. SAP 435210

FUNDS: 22118607-450430

AUTHORITY: Room and board monthly bill.

DEPARTMENT DEPOSITING: #8607 (Name) Cooper Green

Description	Fund 22118607
FY18-19 Actual	704.58
FY19-20 Actual	165.00
FY20-21 Actual	.00

FY21-22 Actual	.00
FY22-23 Actual	.00
FY23-24 Budget	.00

460010 Interest Rec'd Bus Loan

DESCRIPTION: This account records revenue received from interest on the Tax Increment Financing Ad Valorem Tax. The county loaned the City of Fultondale money in advance to revitalize one of their tax increment financing districts. The city is currently paying the County interest payments on this loan. The County is also authorized to keep their TIF refund as payment on this loan. Other interest is received by Economic Development on its business loans. SAP 484010

FUNDS: 10006801-460010

AUTHORITY:

DEPARTMENT DEPOSITING: #6801 (Name) Finance

Description	Fund 10006801
FY18-19 Actual	48,777.06
FY19-20 Actual	50,240.37
FY20-21 Actual	51,747.58
FY21-22 Actual	53,300.04

FY22-23 Actual	54,899.01
FY23-24 Budget	53,300.00

460020 Interest Received- Home Program

DESCRIPTION: This account records the interest earned on the respective funds which are invested by the County. The bank credits the checking account or the U.S. Treasury mails a check every 3-6 months. SAP 484020

FUNDS: 24222030-460020

AUTHORITY: Investments of available funds is authorized by the State Code of Alabama.

DEPARTMENT DEPOSITING: #6801 (Name) Accounting

Description	Fund 24222030
FY18-19 Actual	.00
FY19-20 Actual	.00
FY20-21 Actual	.00
FY21-22 Actual	.00
FY22-23 Actual	.00

FY23-24 Budget	.00
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460030 Interest Rec'd Econ Stim

DESCRIPTION: This account records monthly interest payments received from the Jefferson County Economic Industrial Development Authority.
SAP 484030

FUNDS: 10006801-460030

AUTHORITY:

DEPARTMENT DEPOSITING: #6801 (Name) Revenue

Description	Fund 10006801
FY18-19 Actual	.00
FY19-20 Actual	.00
FY20-21 Actual	.00
FY21-22 Actual	.00
FY22-23 Actual	.00
FY23-24 Budget	.00

470000 Miscellaneous

DESCRIPTION: This account records miscellaneous, usually one-time, revenue collections. Correct fund, fund center and functional area should be used to record revenue. Throughout the month. SAP 424500

FUNDS: 1000-0000-470000

AUTHORITY:

DEPARTMENT DEPOSITING: (Name)

Description	Fund Various
FY18-19 Actual	74,616
FY19-20 Actual	24,230
FY20-21 Actual	117,474
FY21-22 Actual	453,449
FY22-23 Actual	38,981
FY23-24 Budget	4,980,032

470010 Rents and Royalties

DESCRIPTION: This account records revenue collected from outside agencies renting space, facilities, or county offices. Resolutions, copies of contracts, or billing data are provided by County Commission or General Services Department. Accounting bills appropriate person, books and receives payments for use of County facility. Varies (Monthly, Quarterly, Annually) General Services also records key deposits taken from county employees and revenue received from recycling. General Services receives rent from Sophia’s Deli, the Credit Union and the JeffCo Board of Education. Also records rent for PBA. SAP 488005

FUNDS: 10002401-470010
60207501-470010
21606900-470010

AUTHORITY: Resolution or contract prepared by County Attorney and adopted by County Commission.

DEPARTMENT DEPOSITING: #6801 (Name) Finance: Accounting

Description	Fund 60207501	Fund 10002401
FY18-19 Actual	1,446,882.10	89,269.10
FY19-20 Actual	1,671,006.43	76,664.50
FY20-21 Actual	1,662,994.38	85,701.35
FY21-22 Actual	633,032.58	308.05
FY22-23 Actual	522,236.72	915.24
FY23-24 Budget	1,675,894.00	96,821.00

470030 Insurance Settlements

DESCRIPTION: This account records revenue received from insurance companies when contractors damage county property. General Services makes the majority of claims and submits the funds received. SAP 489905

FUNDS: 50102601-470030
60407100-470030

AUTHORITY:

DEPARTMENT DEPOSITING: #2401 (Name)

Description	Fund 50102601	Fund 60407100
FY18-19 Actual	64,616.38	.00
FY19-20 Actual	167,302.61	.00
FY20-21 Actual	199,229.53	.00
FY21-22 Actual	134,191.55	.00
FY22-23 Actual	54,946.48	.00
FY23-24 Budget	.00	.00

470040 Other Miscellaneous Revenue

DESCRIPTION: This account records revenue received from mandatory liability insurance payments posted by Revenue. General Services also posts badge replacements to this account.

The Treasurer’s Office posts unclaimed property received from the State of Alabama to this account.

Payroll posts an administrative fee for deducting child support.

Cooper Green is posting revenue here as well.SAP 489910

FUNDS: Various

AUTHORITY:

DEPARTMENT DEPOSITING: #Various (Name)

Nursing home sold in FY13.

Description	Fund 1000
	Various
FY18-19 Actual	844,748
FY19-20 Actual	1,016,495
FY20-21 Actual	15,492,482
FY21-22 Actual	901,120
FY22-23 Actual	4,346,870
FY23-24 Budget	308,960

480000 Contributions Other

DESCRIPTION: This account records revenue received from contributions and

donations from the private sector. Various SAP 490900

FUNDS: Various

AUTHORITY:

DEPARTMENT DEPOSITING: (Name)

Description	Various
FY18-19 Actual	378,374
FY19-20 Actual	284,972
FY20-21 Actual	61,782
FY21-22 Actual	192,116
FY22-23 Actual	315,496
FY23-24 Budget	0

490000 Indirect Cost

DESCRIPTION: This account records reimbursements for indirect costs. For example, the Payroll Department provides payroll services for

Cooper Green Mercy Hospital. Cooper Green then reimburses the General Fund for these costs. SAP 493955

FUNDS: 10002800-490000

AUTHORITY: Jefferson County Commission

DEPARTMENT DEPOSITING: (Name)

Description	Fund 10002800
FY18-19 Actual	8,340,976.00
FY19-20 Actual	6,227,837.00
FY20-21 Actual	8,108,352.00
FY21-22 Actual	8,432,266.00
FY22-23 Actual	8,338,846.00
FY23-24 Budget	8,338,846.00

490020 Square Footage Charges

DESCRIPTION: This account records revenue received from square footage charges charged to the Personnel Board to cover the space that they occupy in the 2121 building. General Services looks at the total space they

occupy and what is shared with other departments and computes this charged based on standard building charges. Departments are charged 12.50 per square foot. Board of Equalization and Tax Assessor Birmingham and Bessemer, state funded, are also charged. However, General Services calculates their approximate share of utilities use. SAP 493910

FUNDS: 10002401-490020

AUTHORITY:

DEPARTMENT DEPOSITING: 2401 (Name) General Services

Description	Fund 10002401
FY18-19 Actual	778,548.37
FY19-20 Actual	779,843.09
FY20-21 Actual	769,260.83
FY21-22 Actual	734,924.55
FY22-23 Actual	742,437.41
FY23-24 Budget	780,000.00

490030 Other Building Service Charge

DESCRIPTION: This account records revenue received from Cooper Green. Salary charges for General Service’s crafts workers who assist at Cooper Green are charged to Cooper Green. SAP 493915

FUNDS: 10002401-490030

AUTHORITY:

DEPARTMENT DEPOSITING: 2401 (Name) General Services

Description	Fund 10002401
FY18-19 Actual	41,353.84
FY19-20 Actual	53,885.69
FY20-21 Actual	3,349.92
FY21-22 Actual	.00
FY22-23 Actual	.00
FY23-24 Budget	.00

490070 Postage Charges

DESCRIPTION: This account records reimbursements for postage from the Pension Office, Credit Union, Barber Commission and State Court. SAP 493960

FUNDS: 10002401-490070

AUTHORITY:

DEPARTMENT
DEPOSITING: 2401 **(Name)** General Services

Description	Fund 10002401
FY18-19 Actual	288,200.96
FY19-20 Actual	286,218.47
FY20-21 Actual	254,623.45
FY21-22 Actual	287,176.76
FY22-23 Actual	317,667.63
FY23-24 Budget	260,000.00